

CHAPTER 4

BALANCE SHEET0401 FORMAT FOR THE BALANCE SHEET**Department of Defense****[Reporting Entity]****CONSOLIDATED BALANCE SHEET****As of September 30, XXXX****(\$ in Thousands)**FY
XXXX**ASSETS****1. Entity Assets:****A. Intragovernmental**

1. Fund Balance With Treasury (Note 2)	\$ xxx,xxx
2. Investments, Net (Note 4)	xxx,xxx
3. Accounts Receivable, Net (Note 5)	xxx,xxx
4. Other Assets (Note 6)	xxx,xxx

B. Total Intragovernmental	<u>\$ x,xxx,xxx</u>
-----------------------------------	----------------------------

C. Investments, Net (Note 4)	xxx,xxx
------------------------------	---------

D. Accounts Receivable, Net (Note 5)	xxx,xxx
--------------------------------------	---------

E. Loans Receivable and Related Foreclosed Property , Net (Note 7)	xxx,xxx
--	---------

F. Cash and Other Monetary Assets (Note 3)	xxx,xxx
--	---------

G. Inventory and Related Property, Net (Note 8)	xxx,xxx
---	---------

H. General Property, Plant and Equipment, Net (Note 9)	xxx,xxx
--	---------

I. Stewardship Assets (National Defense PP&E, etc.)	See Stewardship Statement
---	---------------------------

J. Other Assets (Note 6)	xxx,xxx
--------------------------	---------

K. Total Entity Assets	<u>\$ x,xxx,xxx</u>
-------------------------------	----------------------------

2. Non-Entity Assets:**A. Intragovernmental**

1. Fund Balance With Treasury (Note 2)	xxx,xxx
2. Accounts Receivable, Net (Note 5)	xxx,xxx
3. Other Assets (Note 6)	xxx,xxx

B. Total Intragovernmental	<u>\$ x,xxx,xxx</u>
-----------------------------------	----------------------------

C. Accounts Receivable, Net (Note 5)	xxx,xxx
--------------------------------------	---------

D. Cash and Other Monetary Assets (Note 3)	xxx,xxx
--	---------

E. Other Assets (Note 6)	xxx,xxx
--------------------------	---------

F. Total Non-Entity Assets	<u>\$ x,xxx,xxx</u>
-----------------------------------	----------------------------

3. Total Assets	<u>\$ x,xxx,xxx</u>
------------------------	----------------------------

The accompanying notes are an integral part of these statements.

Figure 4-1

Department of Defense**[Reporting Entity]****CONSOLIDATED BALANCE SHEET****As of September 30, XXXX****(\$ in Thousands)**

	FY <u>XXXX</u>
LIABILITIES	
4. Liabilities Covered by Budgetary Resources:	
A. Intragovernmental:	
1. Accounts Payable	\$ xxx,xxx
2. Environmental Cleanup (Note 11)	xxx,xxx
3. Debt (Note 10)	xxx,xxx
4. Other Liabilities (Note 11, 12, and 15)	xxx,xxx
B. Total Intragovernmental	<u>\$ x,xxx,xxx</u>
C. Accounts Payable	xxx,xxx
D. Liabilities for Loan Guarantees	xxx,xxx
E. Military Retirement Benefits and Other Employment Related Actuarial Liabilities (Note 13)	xxx,xxx
F. Environmental Cleanup (Note 11)	xxx,xxx
G. Other Liabilities (Note 11, 12, and 15)	<u>xxx,xxx</u>
H. Total Liabilities Covered by Budgetary Resources	<u>\$ x,xxx,xxx</u>
5. Liabilities Not Covered by Budgetary Resources:	
A. Intragovernmental:	
1. Accounts Payable	xxx,xxx
2. Debt (Note 10)	xxx,xxx
3. Environmental Cleanup (Note 11)	
4. Other Liabilities (Note 11, 12, and 15)	xxx,xxx
B. Total Intragovernmental	<u>\$ x,xxx,xxx</u>
C. Accounts Payable	xxx,xxx
D. Debt (Note 10)	xxx,xxx
E. Military Retirement Benefits and Other Employment Related Actuarial Liabilities (Note 13)	xxx,xxx
F. Environmental Cleanup (Note 11)	xxx,xxx
G. Other Liabilities (Note 11, 12, and 15)	<u>xxx,xxx</u>
H. Total Liabilities Not Covered by Budgetary Resources	<u>\$ x,xxx,xxx</u>
6. Total Liabilities	x,xxx,xxx
NET POSITION	
7. Unexpended Appropriations (Note 14)	\$xxx,xxx
8. Cumulative Results of Operations	<u>xxx,xxx</u>
9. Total Net Position	<u>\$ x,xxx,xxx</u>
10. Total Liabilities and Net Position	<u>\$ x,xxx,xxx</u>

The accompanying notes are an integral part of these statements.

Figure 4-1 (cont.)

0402 INSTRUCTIONS FOR THE PREPARATION OF THE BALANCE SHEET

040201. General Instructions for the Preparation of the Balance Sheet. The balance sheet presents, as of a specific time, amounts of future economic benefits owned or managed by the reporting entity exclusive of items subject to stewardship reporting (assets), amounts owed by the entity (liabilities), and amounts which comprise the difference (net position). The balance sheet presents assets available for use by the reporting entity (entity assets) separately from those managed by the reporting entity but not available for use in its operations (nonentity assets). The balance sheet also separately presents liabilities covered by budgetary resources and liabilities not covered by budgetary resources.

A. The balance sheet displayed on the previous pages illustrates consolidated single column comparative information. The balance sheet shall be a consolidated statement. A consolidating balance sheet shall be prepared and presented as supplemental information in the Other Accompanying Information section of the Department of Defense (DoD) Agency-wide financial statements. Other DoD reporting entities preparing financial statements are required to present similar consolidating information for their primary appropriations or components, e.g., major command/claimants or major lines of business.

B. Reporting entities shall present comparative totals for the entity as a whole to allow the reader to make appropriate comparisons with prior periods. The fiscal year (FY) 1998 Balance Sheet shall report the current year only, comparative year amounts shall be reported for all future consolidated balance sheet.

040202. Definition of Terms Used on the Assets Section of the Balance Sheet. Assets are tangible or intangible items owned by the federal government which would have probable economic benefits that can be obtained or controlled by a federal government entity. The assets of federal agencies are classified as entity assets and nonentity assets. Both entity assets and nonentity assets are further divided into two subsections: Intragovernmental and governmental assets. These terms are defined below.

A. Entity Assets. These are assets which the reporting entity has authority to use. For example, an entity's assets may be used in entity operations (equipment), be sold/exchanged for other assets (inventory for cash), or be used to liquidate (pay) entity liabilities.

B. Non-Entity Assets. These are assets that are held by an entity but are not available to the entity. An example of nonentity assets is income tax receivables, which the Internal Revenue Service collects for the U.S. Government but has no authority to spend.

C. Intragovernmental Assets. These assets arise from transactions among federal entities. These assets are claims of a federal entity against other federal entities.

D. The nature of the assets described below shall determine within which of the four categories the assets should be classified. As illustrated in the model balance sheet,

many of these assets have amounts that fall into more than one category and should be classified accordingly.

040203. Instructions for the Preparation of the Entity Asset Section of the Balance Sheet. These are assets which the reporting entity has authority to use. For example, an entity's assets may be used in entity operations (equipment), be sold/exchanged for other assets (inventory for cash), or be used to liquidate (pay) entity liabilities.

A. Intragovernmental Assets. These assets arise from transactions among federal entities. Federal (intragovernmental) entity assets are claims of a federal entity against other federal entities which, when collected, can be used in the reporting entity's operations.

1. Fund Balance With Treasury - Line 1.A.1. The aggregate amount of the entity's accounts with Treasury for which the entity is authorized to make expenditures and pay liabilities. This account includes clearing account balances and the dollar equivalent of foreign currency account balances. Foreign currency account balances reported on the balance sheet shall be translated into U.S. dollars at exchange rates determined by the Treasury and effective at the financial reporting date. A federal entity's fund balance with the U.S. Treasury also includes balances for direct loan and loan guarantee activities held in the credit reform program, financing and liquidating accounts. To the extent that the reporting entity maintains fund balances in deposit, suspense, and clearing accounts that are not available to finance the entity's activities, those balances should be reported as nonentity assets. Disclosure should be made in Note 2 to distinguish two categories of funds within the entity's fund balance with the U.S. Treasury: the obligated balance not yet disbursed and the unobligated balance. Certain unobligated balances may be restricted to future use and are not apportioned for current use. Disclosure should be provided on such restrictions. Federal entities should explain any material discrepancies between fund balance with the U.S. Treasury in their general ledger accounts and the balance in the Treasury's accounts and explain any discrepancies in Note 2. The Fund Balance with Treasury does not include any amounts for which the Department of the Treasury is willing to accept corrections to cancelled appropriation accounts, in accordance with Statement Federal Financial Accounting Standard (SFFAS) Number 1.

2. Investments, Net - Line 1.A.2. This line identifies investments in federal securities. Investments in federal securities includes nonmarketable par value Treasury securities, market-based Treasury securities, marketable Treasury securities, and securities issued by other federal entities. Investments are normally reported at acquisition cost or amortized acquisition cost (less an allowance for losses, if any). The components of investments, including the market value of market-based and marketable Treasury securities, shall be disclosed. The components of intragovernmental investments including the market value of market-based and marketable Treasury securities shall be disclosed in Note 4.

3. Accounts Receivable, Net - Line 1.A.3. Federal entity claims for payment from other federal entities. Entity intragovernment receivables are included, by law, in an entity's obligation authority and therefore should be reported separately from nonentity governmental receivables. Also, include on line 1.A.3 interest receivable from other federal entities which should be recognized for the amount of interest income earned but not received for

an accounting period. Interest receivable related to pre-1992 and post-1991 direct loans and acquired defaulted guaranteed loans shall be reported as a component of credit program receivables and related foreclosed property.

4. Other Assets - Line 1.A.4. Report other entity intragovernmental assets; and report advances and prepayments to other federal entities on this line. Disclose in the notes advances and prepayments and the amount and nature of other major categories of "Other" assets. Material disclosures for this line should be provided in Note 6. Advances are cash outlays made by a federal entity to cover a part or all of the recipients' anticipated expenses or as advance payments for the costs of goods and services the entity receives. Prepayments are payments made by a federal entity to cover certain periodic expenses before those expenses are incurred.

B. Total Intragovernmental – Line 1.B. The sum of lines 1.A.1. through 1.A.4.

C. Investments, Net – Line 1.C. This item represents securities issued by state and local governments, private corporations, and government sponsored enterprises, net of premiums, discounts and allowances for losses. Securities are normally reported at acquisition cost or amortized acquisition cost. However, market value should be used when there is: (a) an intent to sell the securities prior to maturity, and (b) a reduction in the value of the securities that is more than temporary. Do not include securities issued by the federal government; these are to be included under intragovernmental items above. The components of governmental investments shall be disclosed in Note 4.

D. Accounts Receivable, Net – Line 1.D. This item represents amounts due from nonfederal entities, net of an allowance for estimated uncollectable amounts that the reporting entity has authority to use in its operations once collected. Include on this line amounts due from former service members who must refund amounts issued as reenlistment bonuses. Additional information regarding accounts receivable shall be disclosed in Note 5.

This line also includes interest receivable from nonfederal entities that the reporting entity has authority to use in its operations once collected. No interest should be recognized as revenue on accounts receivable or investments that are determined to be uncollectible unless the interest is actually collected. However, until the interest payment requirement is officially waived by the government entity or the related debt is written off, interest accrued on uncollectible accounts receivable and an offsetting allowance for uncollectible interest receivable should be disclosed. Interest receivable related to pre-1992 and post-1991 direct loans and acquired defaulted guaranteed loans should be reported as a component of credit program receivables and related foreclosed property.

E. Loans Receivable and Related Foreclosed Property, Net - Line 1.E. This item represents the net value of assets related to pre-1992 and post-1991 direct loans receivable and acquired defaulted guaranteed loans receivable. Credit program receivables are considered an entity asset if the entity has the authority to determine the use of the funds collected or if the entity is legally obligated to use the funds to meet entity obligations, e.g., loans payable to the

U.S. Treasury. When a loan guarantee program, which is generating negative subsidy, guarantees a loan and the lender has not disbursed the loan as of the balance sheet date, no receivable from borrowing is to be made in the subsequent year will be reported. It is sufficient to report the undelivered order which must be recorded to obligate the funds and which must be disclosed as part of the total undelivered orders. Note 7 provides information relating to the components of this item.

F. Cash and Other Monetary Assets – Line 1.F. This line includes cash resources and all other monetary assets available to the entity. Change funds are primarily held by the Defense Commissary Agency. “Other Monetary Assets” include gold, special drawing rights, and U.S. Reserves in the International Monetary Fund. The amount of Cash and Other Monetary Assets that the reporting entity holds and is authorized to spend is entity cash. The assets under this category that a federal entity collects and holds on behalf of the U.S. Government or other entities is nonentity cash and other monetary assets. DoD disbursing officer cash reported on Standard Form (SF) 1219, Statement of Accountability is reported on line 2.D. nonentity “Cash and Other Monetary Assets.” The components of cash and other monetary assets shall be disclosed in Note 3.

G. Inventory and Related Property, Net – Line 1.G. Include inventory, operating materials and supplies, stockpile materials, seized property, forfeited property, and goods held under price support and stabilization programs. Additional information requiring disclosure will be identified in Note 8, as prescribed in Chapter 10 of this volume.

1. Inventory is tangible personal property that is: (1) held for sale, including raw materials, (2) in the process of production for sale, (3) to be consumed in the production of goods for sale or in the provision of services for a fee, or (4) to be transferred to entities within the federal government or outside the federal government. Material portions of the amount reported on this line should be disclosed in Note 8A.

2. Operating materials and supplies are included on this line. Operating materials and supplies consist of tangible personal property to be consumed in normal operations. Include in this category, inventory traditionally held by Depot Maintenance activities that will be consumed in or becomes part of the repair or production of end items, and inventory traditionally held for sale at Supply Management activities. Ammunition and munitions that are not held for sale are to be treated as operating materials and supplies. Either the consumption method or the purchases method of accounting, whichever management determines is more appropriate, shall be applied for the recognition of operating materials and supplies expenses, as provided in SFFAS No. 3. Material portions of the amount reported on this line should be disclosed in Note 8B.

3. Stockpile materials are strategic and critical materials held pursuant to the Strategic and Critical Materials Stock Piling Act (50 U.S.C. 98) of 1979. Within the Department of Defense, management of the Stockpile was assigned to the Defense Logistics Agency (DLA), Defense National Stockpile Center. The DLA reporting entity is the National Defense Stockpile Transaction Fund. Only the DLA is authorized to use this inventory category and accounts. Included are critical materials held as reserves and/or stockpiles. They are not

held with the intent of selling in the ordinary course of business. Material portions of the amount reported on this line should be disclosed in Note 8C.

4. Seized property includes monetary instruments, real property and tangible personal property of others seized by authorized law enforcement agencies as a consequence of various laws and in the actual or constructive possession of a custodial agency. Only seized monetary instruments shall be recognized as such when seized. (A liability also shall be reported in an amount equal to the seized asset value.) Seized property other than monetary instruments and additional information regarding seized property shall be disclosed in Note 8E. If the seized monetary assets will not be available to the entity to support its operations, the amounts should be classified as a nonentity asset. Material portions of the amount reported on this line should be disclosed in Note 8D.

5. Forfeited property consists of: (1) monetary instruments, intangible property, real property, and tangible personal property acquired through forfeiture proceedings; (2) property acquired by the government to satisfy a tax liability; and, (3) unclaimed and abandoned merchandise. Additional information regarding forfeited property shall be disclosed in Note 8. If the forfeited assets will not be available to the entity to support its operations the amounts should be classified as a nonentity asset. Material portions of the amount reported on this line should be disclosed in Note 8E.

6. Goods held under price support and stabilization programs. These goods are referred to as commodities. Commodities are items of commerce or trade having an exchange value. They are acquired, held, sold, or otherwise disposed of to satisfy or help satisfy economic goals.

H. General Property, Plant, and Equipment, Net – Line 1.H. General Property Plant and Equipment (PP&E) is defined as any PP&E used in providing goods and services.

1. General PP&E has one or more of the following characteristics:

a. It could be used for alternative purposes (e.g., by other federal programs, State or local governments, or nongovernmental entities) but is used to produce goods or services, or to support the mission of the entity, or

b. It is used in a significantly self-sustaining activity which finances its continuing cycle of operations through the collection of revenue (business-type activities), or

c. It is used by entities in activities whose costs can be compared to other entities performing similar activities.

2. For entities operating as business-type activities, all PP&E shall be categorized as general PP&E whether or not it meets the definition of other PP&E categories (e.g., heritage assets). Land and land rights acquired for or in connection with general PP&E

shall be included in general PP&E. The costs of software developed by employees of the entity are considered internally-developed software costs. These direct costs should be included in general PP&E or reported separately if (1) the costs are intended primarily to be recovered through user charges and (2) feasibility has been proven. The expense associated with the use of general PP&E is calculated through the systematic and rational allocation of the cost, less its estimated salvage/residual value, over the estimated useful life of the general PP&E. This expense, known as depreciation, shall be recognized on all general PP&E, except land and land rights of unlimited duration.

3. General PP&E includes the amount of real and personal property, i.e., land, structures and facilities, construction in progress, purchased and self-developed software, equipment and related improvements that has been capitalized, net of accumulated depreciation, if any. Also, this line includes the value of all assets that meet the requirement for capital leases as described in SFFAS Number 6; and property owned by the reporting entity in the hands of the reporting entity or contractors. For example, include in this line the value of real and personnel property used by the Defense Working Capital Fund in its operations but under the jurisdiction of the Military Departments. The elements of property, plant and equipment, as well as information regarding depreciation practices, if any, shall be disclosed in Note 9. Do not include the value of property held but not in use; these assets are to be included in line 1.G., "Other Assets."

4. National Defense PP&E, heritage assets, and stewardship land are categories of PP&E which are not reported on the balance sheet. Multi-use heritage assets are heritage assets used in general government operations (e.g., buildings such as the Pentagon or Library of Congress). Multi-use heritage assets, and improvements to multi-use heritage assets, shall be included in the appropriate major class of General PP&E for accounting and reporting purposes.

I. Stewardship Assets (National Defense PP&E, etc.) – Line 1.I. No amount shall be recognized on the Balance Sheet for this line. The intent is to advise the reader to look at the Stewardship Statements for additional information.

J. Other Assets – Line 1.J. Include on this line those entity assets that are not classified as intragovernmental and are not included on the lines above. Also included in this line are assets held, but not in use. If the components of other entity assets are material disclose in Note 6. Include advances and prepayments in this line. This represents the values of all advances and prepayments made to nonfederal entities. Include on this line the value of outstanding civilian and military pay and travel advances. Also, include on this line the value of outstanding progress payments made to contractors under fixed price contracts. The only exception is for progress payments based on the percentage of completion (normally limited to military construction and ship building contracts). The value of outstanding progress payments based on the percentage of completion is to be reported on the PP&E line and disclosed in the PP&E Note 9. Advances are cash outlays made by a federal entity to cover certain periodic expenses before those expenses are incurred.

K. Total Entity Assets – Line 1.K. The sum of lines 1.A.1. through 1.J.

040204. Instructions for the Preparation of the Non-Entity Asset Section of the Balance Sheet. These are assets that are held by an entity but are not available to the entity.

A. Intragovernmental. Intragovernmental nonentity assets are claims of a federal entity against other federal entities. These are amounts which, when collected cannot be spent by the reporting entity.

1. Fund Balance with Treasury – Line 2.A.1. To the extent that the reporting entity maintains balances in deposit, suspense, and clearing accounts, that are not available to finance the entity's activities, those balances should be reported on line 2.A.1. as nonentity assets. Additional information regarding accounts receivable shall be disclosed in Note 2.

2. Accounts Receivable, Net – Line 2.A.2. This item represents amounts due from other federal entities, net of an allowance for estimated uncollectible amounts. Include on this line any amounts of accounts receivable that were established under accounts that are now cancelled. These receivables are not available to the reporting activity. Additional information regarding accounts receivable shall be disclosed in Note 5. Also, include on line 2.A.2. interest receivable from other federal entities which, when collected, cannot be used in the reporting entity's operations.

3. Other Assets – Line 2.A.3. Include on this line those nonentity intragovernmental assets not included on above lines. The components shall be disclosed in Note 6.

B. Total Intragovernmental Line 2.B. The sum of lines 2.A.1. through 2.A.3.

C. Accounts Receivable, Net – Line 2.C. This item represents amounts due from nonfederal entities, net of an allowance for estimated uncollectible amounts. Additional information regarding accounts receivable shall be disclosed in Note 5. Include on this line any amounts of accounts receivable that were established under accounts that are now cancelled. Also, include on line 2.C. interest receivable from nonfederal entities which, when collected, cannot be used by the reporting entity in its operations. No interest should be recognized as revenue on accounts receivable or investments that are determined to be uncollectible unless the interest is actually collected. However, until the interest payment requirement is officially waived by the government entity or the related debt is written off, interest accrued on uncollectible accounts receivable and an offsetting allowance for uncollectible interest receivable should be disclosed. Interest receivable related to pre-1992 and post-1991 direct loans and acquired defaulted guaranteed loans should be reported as a component of credit program receivables and related foreclosed property. See Note 7.

D. Cash and Other Monetary Assets – Line 2.D. The total of all cash resources and all other monetary assets. Cash consists of: (1) coins, paper currency and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit; (2) amounts on demand deposit with banks or other financial institutions; and (3) foreign

currencies, which, for accounting purposes, should be translated into U.S. dollars at the exchange rate on the financial statement date. "Other Monetary Assets" include gold, special drawing rights, and U.S. Reserves in the International Monetary Fund. The amount of Cash and Other Monetary Assets that the reporting entity holds and is authorized to spend is entity cash. The assets under this category that a federal entity collects and holds on behalf of the U.S. Government or other entities is nonentity cash and other monetary assets and is not available to the collecting entity. Include on this line the DoD disbursing officer cash reported on SF 1219, Statement of Accountability. Also, include the liability to Treasury for pecuniary liability in other liabilities covered by budgetary resources. The components of Cash and Other Monetary Assets shall be disclosed in Note 3.

E. Other Assets – Line 2.E. Include on this line those Other Non-Entity Assets that are governmental that are not included on the lines above. If the components of Other Non-Entity Assets are material disclose them following Note 6. Include the values of all advances and prepayments made to nonfederal entities. Include on this line the value of outstanding civilian and military pay and travel advances. Also, include on this line the value of outstanding progress payments made to contractors under fixed price contracts. The only exception is for progress payments based on the percentage of completion (normally limited to military construction and ship building contracts). The value of outstanding progress payments based on the percentage of completion is to be reported as PP&E, and disclosed in Note 9.

F. Total Non-Entity Assets – Line 2.F. Sum of lines 2.A.1. through 2.B.4.

G. Total Assets – Line 3. Sum of lines 1.L. and 2.F.

040205. General Instructions for the Preparation of the Liabilities Section of the Balance Sheet.

A. A liability is a probable future outflow or other sacrifice of resources as a result of past transactions or events. Financial statements shall recognize probable and measurable future outflows or other sacrifices of resources arising from: (1) past exchange transactions, (2) government-related events, (3) government-acknowledged events, or (4) nonexchange transactions that, according to current law and applicable policy, are unpaid amounts due as of the reporting date.

B. Liabilities are to be recognized when they are incurred regardless of whether they are covered by available budgetary resources. This includes liabilities related to canceled appropriations. Include liabilities as covered by budgetary resources to the extent of (1) realized budgetary resources existing at the balance sheet date and (2) unrealized resources available in the future, such as permanent indefinite appropriations or borrowing authority, which have been enacted and signed into law as of the balance sheet date, provided that the unrealized resources may be apportioned by Office of Management and Budget (OMB) without further action by the Congress or without a contingency having to be met first. Disclose the nature of unrealized future resources used as the basis for classifying liabilities as covered by budgetary resources.

1. Liabilities of federal agencies are classified as liabilities covered or not covered by budgetary resources. These are both further divided into two subsections: intragovernmental and governmental liabilities. These terms are defined below.

2. Liabilities Covered by Budgetary Resources. Liabilities incurred which are covered by available budgetary resources as of the reporting date. Budgetary resources encompass not only new budget authority but also other resources available to cover liabilities for specified purposes in a given year. Available budgetary resources include: (1) new budget authority, (2) spending authority from offsetting collections (credited to an appropriation or fund account), (3) recoveries of unexpired budget authority through downward adjustments of prior year obligations, and (4) unobligated balances of budgetary resources at the beginning of the year or net transfers of prior year balances during the year, and (5) permanent indefinite appropriations or borrowing authority, which have been enacted and signed into law as of the balance sheet date, provided that the resources may be apportioned by the OMB without further action by the Congress or without a contingency having to be met first.

3. Liabilities Not Covered by Budgetary Resources. This category is for liabilities that are not considered to be covered by budgetary resources, as provided in the previous paragraph.

4. Intragovernmental Liabilities. These liabilities are claims against the entity by other federal entities. Report intragovernmental liabilities separately from claims against the reporting entity by nonfederal entities, the Federal Reserve and Government-Sponsored Enterprises.

5. The nature of the liabilities described below shall determine within which of the four categories the liabilities should be classified. As illustrated in the model balance sheet, many of these liabilities have amounts that fall into more than one category and should be classified accordingly.

C. Other Liabilities. This item covers liabilities that are not identified as separate lines on the balance sheet. This includes (but is not limited to): advances and prepayments for goods to be delivered or services to be performed, deposit fund amounts held in escrow, liabilities related to ongoing continuous expenses such as employees' salary and benefits, accrued entitlement benefits, and accrued employee annual leave. Also included are amounts payable by the federal entity for benefits, goods or services provided under the terms of a program, as of the federal entity's reporting date, whether or not such amounts have been reported to the federal entity (e.g., estimated payments due to health providers for services that have been rendered and that will be financed by the federal entity but have not yet been reported to the federal entity). This item also covers estimated losses for claims or other contingencies if: (1) a past event or exchange transaction has occurred (e.g., a federal entity has breached a contract with a nonfederal entity) as of the date of the statements, (2) a future outflow or other sacrifice of resources is probable, and (3) the future outflow or sacrifice of resources is measurable (i.e., the amount can be reasonably estimated). Material portions of the amount reported on this line should be disclosed in Note 11.

040206. Instructions for the Preparation of the Liabilities Covered by Budgetary Resources Section of the Balance Sheet. Liabilities Covered by Budgetary Resources Line 4. Liabilities incurred which will be covered by available budgetary resources. Available budgetary resources encompass not only new budget authority, but also other resources available to cover liabilities for specified purposes in a given year.

A. Intragovernmental. These liabilities arise from transactions among federal entities. Intragovernmental liabilities are claims against the entity by other federal entities.

1. Accounts Payable – Line 4.A.1. The amounts owed by a federal entity for goods and services received from, progress in contract performance made by, and rents due to other federal entities. Include on this line any amounts of accounts payable that were established under accounts that are now cancelled and are expected to be paid during the fiscal year immediately following the reporting period. The amount of interest expense incurred but unpaid on debts to other federal entities.

2. Environmental Cleanup – Line 4.A.2. Cleanup costs--costs of removing, containing, and/or disposing of (1) hazardous waste from property or (2) material and/or property that consists of hazardous waste at a permanent or temporary closure or shutdown of associated PP&E.

3. Debt – Line 4.A.3. This item represents the amounts of borrowings from the U.S. Treasury, the Federal Financing Bank, or other federal agencies. The elements of debt shall be disclosed in Note 10.

4. Other Liabilities – Line 4.A.4. This item represents other liabilities that are not recognized in specific categories. Include on this line the total amount due the federal entities for other liabilities covered by budgetary authority that are not included on other lines above. This includes (but not limited to): deferred credits, advances and prepayments received from other federal entities for goods to be delivered or services to be performed, and deposit fund amounts held in escrow. Note 11 should be used to separately report the current portion of other intragovernmental liabilities. Current liabilities represent amounts owed by a federal entity which need to be paid within the fiscal year following the reporting date. Further disclosure may be appropriate for separate categories within other intragovernmental liabilities and other current intragovernmental liabilities if the amounts are material. Include liability to Treasury for Disbursing Officer cash accountability on this line.

B. Total Intragovernmental – Line B. The sum of lines 4.A.1. through 4.A.4.

C. Accounts Payable – Line 4.C. The amounts owed by a federal entity for goods and services received from, progress in contract performance made by, and rents due to nonfederal entities. Include on this line any amounts of accounts payable that were established under accounts that are now cancelled and are expected to be paid during the fiscal year immediately following the reporting period. The amount of interest expense incurred but unpaid on debt owed to nonfederal entities.

D. Liabilities for Loan Guarantees – Line 4.D. This item represents the present value of the estimated cash flows to be paid as a result of post-1991 loan guarantees. For pre-1992 loan guarantees, report the amount of known and estimated losses.

E. Military Retirement Benefits and Other Employment Related Actuarial Liabilities – Line 4.E. Entities that are responsible for the administration for pensions, other retirement benefits, and other post-employment benefits should calculate and report these liabilities and related expenses. This line is applicable in DoD to the Military Retirement Trust Fund and retired military health benefits. This line is used to report the estimated present value projected for agency administered pension, health insurance and similar plan costs requiring actuarial determinations of the projected plan benefits (less net assets, if any) based on (a) service to date, (b) occurrences to date, and/or (c) amounts earned or accrued to date. Other Retirement Benefits (ORB) liabilities for post employment health and life insurance benefits must also be recognized. The health care ORB projection for military retirees will be reported on Other Defense Agency Balance Sheet. The major assumptions used to derive the present value calculations for the actuarial liabilities not covered by budgetary resources (including the related net assets, if any) shall be disclosed in Note 13. Disclose the liabilities, assumptions used. And the components of expense for the period for pensions, other retirement benefits, and other postemployment benefits.

F. Environmental Cleanup – Line F. Cleanup costs--costs of removing, containing, and/or disposing of (1) hazardous waste from property or (2) material and/or property that consists of hazardous waste at permanent or temporary closure or shutdown of associated PP&E. SFFAS No. 5 provides criteria for recognizing a contingent liability and shall be applied to determine if cleanup costs should be recognized as liabilities and/or disclosed in the notes. SFFAS No. 6 supplements the liability standard by providing guidance for recording cleanup costs related to general PP&E and stewardship assets used in Federal operations. The guidance applies to cleanup costs from Federal operations known to result in hazardous waste which the federal government is required by Federal, State and/or local statutes and/or regulations to cleanup. Depending on the materiality of the amount, the liability for cleanup costs may be displayed separately or included with other liabilities.

G. Other Liabilities – Line 4.G. Include in this line the total amount due the public for other liabilities covered by budgetary authority that are not included on other lines above. This includes (but not limited to): deferred credits, accrued entitlement benefits, advances and prepayments received from other nonfederal entities for goods to be delivered or services to be performed, deposit fund amounts held in escrow, estimated losses for commitments and contingencies if (a) information available before the statements are issued indicates an asset probably has been impaired or a liability incurred as of the date of the statements and (b) the amount can be reasonably estimated as a specific amount or range of amounts.

1. Accrued entitlements includes: (1) salaries and wages which represents the estimated liability for salaries and wages of civilian personnel that have been earned, but are unpaid, and the estimated military personnel funded compensation earned,

but unpaid, as of the end of the current accounting month, (2) annual accrued leave which represents the funded accrued leave for civilians and military personnel that has been earned and are expected to be paid in the future, and (3) severance pay and separation allowance which represents the funded severance pay and separation allowances for civilians and military personnel that has been earned and are expected to be paid in the future.

2. Examples of commitments and contingencies for which the estimated losses, if funded, would be reported on this line are: (1) indemnity agreements, i.e., reimbursements due to licensees or contractors for losses incurred in support of government activities, (2) nonadjudicated claims i.e., claims against the government that are in the process of judicial proceedings, and (3) commitments to international institutions i.e., payments due to international financial institutions.

3. Note 11 should be used to separately report the current portion of other governmental liabilities. Further disclosure may be appropriate for separate categories within other governmental liabilities and other current governmental liabilities if the amounts are material.

4. Include liabilities for loan guarantees. For post-1991 loan guarantees, the present value of the estimated net cash flows to be paid as a result of loan guarantees. For pre-1992 loan guarantees, the amount of known and estimated losses to be payable.

5. The liability for capital leases which is covered by budgetary authority. (Capital leases entered into prior to FY 1992 and lease purchases prior to FY 1991 were funded on a fiscal year basis; capital leases and lease purchases entered into during FY 1992 and thereafter must be fully funded in the first year of the lease, see Appendix B OMB Circular A-11.) The components of and other information about the capital lease liability shall be disclosed in Note 12.

H. Total Liabilities Covered by Budgetary Resources – Line 4.H. Sum of line items 4.A. through G.

040207. Instructions for the Preparation of the Liabilities Not Covered by Budgetary Resources Reported on the Balance Sheet. This category is for liabilities which are not considered to be covered by budgetary resources, as provided in the previous paragraphs.

A. Intragovernmental. These liabilities arise from transactions among federal entities. Intragovernmental liabilities are claims against the entity by other federal entities.

1. Accounts Payable – Line 5.A.1. The amounts owed by a federal entity for goods and services received from, progress in contract performance made by, and rents due to other federal entities. These amounts are not covered by available appropriations. Include on this line any amounts of accounts payable that were established under accounts that are now cancelled and are not expected to be paid during the fiscal year immediately following the reporting period.

2. Debt – Line 5.A.2. This line is used to report debt issued to other federal agencies under general or special financing authority. The components of debt shall be disclosed in Note 10.

3. Environmental Cleanup – Line 5.A.3. Cleanup costs--costs of removing, containing, and/or disposing of (1) hazardous waste from property or (2) material and/or property that consists of hazardous waste at permanent or temporary closure or shutdown of associated PP&E.

4. Other Intragovernmental Liabilities – Line 5.A.4. This item represents other liabilities that are not recognized in specific categories. Include in this line the total amount due federal agencies for other liabilities not covered by budgetary authority that are not included on other lines above. This also includes appropriations available for definite periods which have been closed under provisions of 31 U.S.C. 1552 and appropriations available for indefinite periods which have been closed under provisions of 31 U.S.C. 1555. Note 11 should be used to separately report the current portion of other intragovernmental liabilities. Current liabilities represent amounts owed by a federal entity which need to be paid within the fiscal year following the reporting date. Further disclosure may be appropriate for separate categories within other intragovernmental liabilities and other current intragovernmental liabilities if the amounts are material.

B. Total Intragovernmental – Line B. The sum of lines 5.A.1. through 5.A.4.

C. Accounts Payable – Line 5.C. The amounts owed by a federal entity for goods and services received from, progress in contract performance made by, and rents due to nonfederal entities. These amounts due are not covered by available budgetary resources. Include on this line any amounts of accounts payable that were established under accounts that are now cancelled and are not expected to be paid during the fiscal year immediately following the reporting period.

D. Debt – Line 5.D. This line is used to report debt issued to the public under general or special financing authority (e.g., Treasury bills, notes, bonds and Federal Housing Administration debentures). The elements of debt shall be disclosed in Note 10.

E. Military Retirement Benefits and Other Employment Related Actuarial Liabilities – Line 5.E. Entities that are responsible for the administration for pensions, other retirement benefits, and other post-employment benefits should calculate and report these liabilities and related expenses. This line is applicable in DoD to the Military Retirement Trust Fund and retired military health benefits. This line is used to report the estimated present value projected for agency administered pension, health insurance and similar plan costs requiring actuarial determinations of the projected plan benefits (less net assets, if any) based on (a) service to date, (b) occurrences to date, and/or (c) amounts earned or accrued to date. ORB liabilities for post employment health and life insurance benefits must also be recognized. The health care ORB projection for military retirees will be reported on Other Defense Agency balance sheet. The major assumptions used to derive the present value calculations for the

actuarial liabilities not covered by budgetary resources (including the related net assets, if any) shall be disclosed in Note 13. Disclose the liabilities, assumptions used, and the components of expense for the period for pensions, other retirement benefits, and other postemployment benefits.

F. Environmental Liabilities – Line F. Cleanup costs--costs of removing, containing, and/or disposing of (1) hazardous waste from property or (2) material and/or property that consists of hazardous waste at permanent or temporary closure or shutdown of associated PP&E.

G. Other Liabilities – Line 5.G. Include in this line the total amount due the public for other liabilities not covered and not included on other lines above. This includes (but not limited to): deferred credits, deposit funds held in escrow, advances and prepayments for goods to be delivered or services to be performed, canceled appropriations required under Public Law 101-510, “National Defense Authorization Act for Fiscal Year 1991;” the amount of employee accrued annual leave, i.e., earned but not used, that would be funded and paid from future years’ appropriations; environmental cleanup costs; estimated losses for commitments and contingencies if (a) information available before the statements are issued indicates an asset probably has been impaired or a liability incurred as of the date of the statements and (b) the amount reasonably can be estimated as a specific amount or range of amounts. Examples of commitments and contingencies for which the estimated losses would be reported on this line are: (1) insurance payments due for losses resulting from bank failures, crop failures, floods, expropriations, loss of life, and similar unplanned events, (2) indemnity agreements, i.e., reimbursements due to licensees or contractors for losses incurred in support of government activities; (3) nonadjudicated claims, i.e., claims against the Government that are in the process of judicial proceedings. Note 11 should be used to separately report the current portion of other governmental liabilities. The portion of the liability for capital leases for which budgetary resources may be provided over the future years of the lease. This principally applies to capital leases entered into before FY 1992, and lease purchases prior to FY 1991. (Capital leases entered into prior to FY 1992 and lease purchases prior to FY 1991 were funded on a fiscal year basis; capital leases and lease purchases entered into during FY 1992 and thereafter must be fully funded in the first year of the lease, see Appendix B of OMB Circular A-11.) The elements of, and other information about, the capital lease liability shall be disclosed in Note 12. Further disclosure may be appropriate for separate categories within other liabilities, if the amounts are material. The following represent examples of the types of liabilities included in this line:

1. Accrued Payroll and Benefits. This item represents the unfunded payroll and benefits, accrued unfunded annual leave for civilian and military personnel and unfunded severance pay and separation allowances.

2. Salaries and Wages. Represents the estimated liability for salaries and wages of civilian personnel that have been earned, but are unpaid, and the estimated military personnel unfunded compensation earned, but unpaid, as of the end of the current accounting month.

3. Annual Accrued Leave. Represents the unfunded accrued leave for civilians and military personnel that has been earned and are expected to be paid in the future.

4. Severance Pay and Separation Allowance. Represents the unfunded severance pay and separation allowances for civilians and military personnel that has been earned and are expected to be paid in the future.

5. Commitments to International Institutions. Represents the unfunded payments due to international financial institutions.

H. Total Liabilities Not Covered by Budgetary Resources – Line 5.H. Sum of line items 5.A. and 5.B.

I. Total Liabilities – Line 6. Sum of lines 4.H. and 5.H., above.

040208. Instructions for the Preparation of the Net Position Section of the Balance Sheet. The components of net position are classified as follows:

A. Unexpended Appropriations – Line 7. This amount includes the portion of the entity's appropriations represented by undelivered orders and unobligated balances. The amounts of undelivered orders, unobligated balances available, and unobligated balances unavailable shall be disclosed in Note 14.

B. Cumulative Results of Operations – Line 8. The net results of operations since inception plus the cumulative amount of prior period adjustments. Beginning in FY 1998, this will include the cumulative amount of donations and transfers of assets in and out without reimbursement. In addition, there will no longer be a segregation of cumulative amounts related to investments in capitalized assets, such as PP&E, or precredit reform loans, or a separate negative amount shown for future funding requirements. These amounts shall be included in cumulative results of operations.

C. Total Net Position – Line 9. Sum of lines 7. and 8.

D. Total Liabilities and Net Position – Line 10. Sum of lines 6 and 9, above.

0403 GENERAL LEDGER CROSSWALK FOR THE BALANCE SHEET

040301. Table 4-1, below, provides the U. S. Government Standard General Ledger (USGSGL) crosswalk for each report line. The following provides an explanation of the information included in the columns of the crosswalk:

- A. Column (1) represents the line number on the balance sheet.
- B. Column (2) identifies the title of the line number on the balance sheet.
- C. Column (3) reflects the USGSGL account numbers included on each line of the balance sheet.
- D. Column (4) identifies the title of the general ledger account.
- E. Column (5) uses the Treasury Foreign Military Sales (FMS) coding to identify entity assets and liabilities (E = Entity, O = Non-entity).
- F. Column (6) uses the Treasury FMS coding to identify the breakout of account by “Governmental” (G) account amounts and is the same as the terminology “Intragovernmental” used in financial statement reporting or “Non-Governmental” (N) account amounts and is the same as the terminology “Governmental” used in financial statement reporting.
- G. Column (7) uses the Treasury FMS coding to identify the breakout of funded or unfunded accounts (F = Funded, U = Unfunded).
- H. Column (8) is used to identify additional requirements for breakout of accounts to the line and for Federal Agencies’ Centralized Trial Balance System reporting and reconciliation requirements, i.e., eliminating entries.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Balance Sheet Line Title	Account No.	Account Title	Ent./ Non.	Gov./ Ngov.	Fund. /Ufnd.	Additional Detail Required
	ASSETS						
1	Entity Assets						
1.A.	Intragovernmental						
1.A.1.	Fund Balance With Treasury	1010	Fund Balance with Treasury	E	G		

Table 4-1

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Balance Sheet Line Title	Account No.	Account Title	Ent./ Non.	Gov./ Ngov.	Fund. /Ufnd.	Additional Detail Required
1.A.2.	Investments, Net	1610	Securities (At Par)	E	G		
		1611	Securities – Unamortized Premium or Discount	E	G		
		1690	Other Investments	E	G		
1.A.3.	Accounts Receivable, Net	1310	Accounts Receivable	E	G		See table 4-2
		1319	Allowance for Loss on Accounts Receivable	E	G		
		1330	Receivable for Allocation Transfers	E	G		
		1340	Interest Receivable	E	G		
		1349	Allowance for Loss on Interest Receivable	E	G		
1.A.4.	Other Assets	1410	Advances to Others	E	G		
		1450	Prepayments	E	G		
		1920	Unrequisitioned Authorized Appropriations	E	G		
		1921	Receivable from Appropriations	E	G		
		1922	Borrowings Receivable from Treasury	E	G		
		1990	Other Assets	E	G		
1.B.	Total Intragovernmental		Calculation				
1.C.	Investments, Net	1610	Securities (At Par)	E	N		
		1611	Securities – Unamortized Premium or Discount	E	N		
		1690	Other Investments	E	N		
1.D.	Accounts Receivable, Net	1310	Accounts Receivable	E	N		
		1319	Allowance for Loss on Accounts Receivable	E	N		

Table 4-1 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Balance Sheet Line Title	Account No.	Account Title	Ent./ Non.	Gov./ Ngov.	Fund. /Ufnd.	Additional Detail Required
		1340	Interest Receivable	E	N		Other than loans
		1349	Allowance for Loss on Interest Receivable	E	N		Other than loans
1.E.	Loans Receivable and Related Foreclosed Property, Net (Note 7)	1340	Interest Receivable	E	N		Related to loans
	Receivables and Related Foreclosed Property, Net	1349	Allowance for Loss on Interest Receivable	E	N		Related to loans
		1350	Loans Receivable	E	N		
		1359	Allowance for Loss on Loans Receivable	E	N		
		1399	Allowance for Subsidy	E	N		
		1551	Foreclosed Property	E	N		
		1559	Foreclosed Property - Allowance	E	N		
1.F	Cash and Other Monetary Assets	1110	Undeposited Collections	E	N		
		1120	Imprest Funds	E	N		
		1190	Other Cash	E	N		
		1195	Other Monetary Assets	E	N		
		1200	Foreign Currency	E	N		
1.G.	Inventory and Related Property, Net	1511	Operating Materials and Supplies Held for Use	E	N		
		1512	Operating Materials and Supplies Held in Reserve for Future Use	E	N		
		1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	E	N		
		1521	Inventory Held for Sale	E	N		
		1522	Inventory Held in Reserve for Future Sale	E	N		

Table 4-1 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Balance Sheet Line Title	Account No.	Account Title	Ent./ Non.	Gov./ Ngov.	Fund. /Ufnd.	Additional Detail Required
		1523	Inventory Held for Repair	E	N		
		1524	Inventory - Excess, Obsolete and Unserviceable	E	N		
		1529	Inventory - Allowance	E	N		
		1541	Forfeited Property Held for Sale	E	N		
		1542	Forfeited Property Held for Donation or Use	E	N		
		1549	Forfeited Property - Allowance	E	N		
		1561	Commodities Held Under Price Support and Stabilization Support Programs	E	N		
		1569	Commodities - Allowance	E	N		
		1571	Stockpile Materials Held in Reserve	E	N		
		1572	Stockpile Materials Held for Sale	E	N		
		1591	Other Related Property	E	N		
		1599	Other Related Property - Allowance	E	N		
1.H.	General Property, Plant and Equipment, Net	1711	Land and Land Rights	E	N		
		1712	Improvements to Land	E	N		
		1719	Accumulated Depreciation on Improvements to Land	E	N		
		1720	Construction in Progress	E	N		
		1730	Buildings, Improvements, and Renovations	E	N		
		1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	E	N		
		1740	Other Structures and Facilities	E	N		
		1749	Accumulated Depreciation on Other Structures and Facilities	E	N		
		1750	Equipment	E	N		

Table 4-1 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Balance Sheet Line Title	Account No.	Account Title	Ent./ Non.	Gov./ Ngov.	Fund./ Ufnd.	Additional Detail Required
		1759	Accumulated Depreciation on Equipment	E	N		
		1810	Assets Under Capital Lease	E	N		
		1819	Accumulated Depreciation on Assets Under Capital Lease	E	N		
		1820	Leasehold Improvements	E	N		
		1829	Accumulated Amortization on Leasehold Improvements	E	N		
		1830	Information Technology Software	E	N		
		1839	Accumulated Amortization on Information Technology Software	E	N		
		1890	Other General Property, Plant, and Equipment	E	N		
1.I.	Stewardship Assets (National Defense PP&E, etc.)						
1.J.	Other Assets	1840	Other Natural Resources	E	N		
		1410	Advances to Others	E	N		
		1450	Prepayments	E	N		
		1920	Unrequisitioned Authorized Appropriations	E	N		
		1921	Receivable from Appropriations	E	N		
		1922	Borrowings Receivable from Treasury	E	N		
		1849	Allowance for Depletion	E	N		
		1990	Other Assets	E	N		
1K.	Total Entity Assets		Calculation (1.A.1. through 1.J.)				
2	Non-Entity Assets						

Table 4-1 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Balance Sheet Line Title	Account No.	Account Title	Ent./ Non.	Gov./ Ngov.	Fund./ Ufnd.	Additional Detail Required
2.A.	Intragovernmental						
2.A.1.	Fund Balance With Treasury	1010	Fund Balance with Treasury	O	G		
2.A.2.	Accounts Receivable, Net	1310 1319 1340 1349	Accounts Receivable Allowance for Loss on Accounts Receivable Interest Receivable Allowance for Loss on Interest Receivable	O O O O	G G G G		
2.A.3.	Other Assets	1410 1450 1990	Advances to Others Prepayments Other Assets	O O O	G G G		
2.B.	Total Intragovernmental		Calculation				
2.C.	Accounts Receivable, Net	1310 1319 1340 1349	Accounts Receivable Allowance for Loss on Accounts Receivable Interest Receivable Allowance for Loss on Interest Receivable	O O O O	N N N N		
2.D.	Cash and Other Monetary Assets	1110 1120 1190 1195 1200 1530	Undeposited Collections Imprest Funds Other Cash Other Monetary Assets Foreign Currency Seized Property – Monetary Instruments	O O O O O O	N N N N N N		
2.E.	Other Assets	1410 1450 1990	Advances to Others Prepayments Other Assets	O O O	N N N		

Table 4-1 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Balance Sheet Line Title	Account No.	Account Title	Ent./ Non.	Gov./ Ngov.	Fund./ Ufnd.	Additional Detail Required
2.F.	Total Non-Entity Assets		Calculation (2.A.1. through 2.E.)				
3	Total Assets		Calculation (1.L. plus 2.F.)				
	LIABILITIES						
4	Liabilities Covered by Budgetary Resources						
4.A.	Intragovernmental Liabilities						
4.A.1.	Accounts Payable	2110	Accounts Payable		G	F	See table 4-2
		2120	Disbursements in Transit		G	F	
		2130	Contract Holdbacks		G	F	
		2150	Liability for Allocation Transfers		G	F	
		2190	Other Accrued Liabilities		G	F	
		2140	Accrued Interest Payable		G	F	
4.A.2	Environmental Cleanup	2995	Accrued Cleanup Cost		G	F	
4.A.3.	Debt	2510	Principal Payable to Treasury		G	F	
		2520	Borrowing from Federal Financing Bank		G	F	
		2540	Participation Certificates		G	F	
		2590	Other Debt		G	F	
4.A.4.	Other Liabilities	2310	Advances from Others		G	F	
		2320	Deferred Credits		G	F	
		2400	Liability for Deposit Funds and Suspense Accounts		G	F	
		2920	Contingent Liabilities		G	F	
		2930	Liability for Borrowings to be Received		G	F	
		2950	Liability for Subsidy Related to Undisbursed Loans		G	F	
		2970	Resources Payable to Treasury		G	F	
		2990	Other Liabilities		G	F	

Table 4-1 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Balance Sheet Line Title	Account No.	Account Title	Ent./ Non.	Gov./ Ngov.	Fund./ Ufnd.	Additional Detail Required
4.B.	Total Intragovernmental		Calculation				
4.C.	Accounts Payable	2110	Accounts Payable		N	F	
		2120	Disbursements in Transit		N	F	
		2130	Contract Holdbacks		N	F	
		2190	Other Accrued Liabilities		N	F	
		2140	Accrued Interest Payable		N	F	
4.D.	Liabilities for Loan Guarantees	2180	Loan Guarantee Liability		N	F	
4.E.	Military Retirement Benefits, and Other Employment Related Actuarial Liabilities	2610	Retirement Plans		N	F	
		2690	Other Actuarial Liabilities		N	F	
4.F.	Environmental Cleanup	2995	Accrued Cleanup Cost		N	F	
4.G.	Other Liabilities	2210	Accrued Funded Payroll and Benefits		N	F	
		2310	Advances from Others		N	F	
		2320	Deferred Credits		N	F	
		2400	Liability for Deposit Funds and Suspense Accounts		N	F	
		2620	Insurance Plans		N	F	
		2920	Contingent Liabilities		N	F	
		2990	Other Liabilities		N	F	
		2940	Capital Lease Liability		N	F	
4.H.	Total Liabilities Covered by Budgetary Resources		Calculation (4.A.1. through 4.G.)				
5	Liabilities Not Covered by Budgetary Resources						
5.A.	Intragovernmental						

Table 4-1 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Balance Sheet Line Title	Account No.	Account Title	Ent./ Non.	Gov./ Ngov.	Fund./Ufnd.	Additional Detail Required
	Liabilities						
5.A.1.	Accounts Payable	2110	Accounts Payable		G	U	
		2120	Disbursements in Transit		G	U	
		2130	Contract Holdbacks		G	U	
		2190	Other Accrued Liabilities		G	U	
5.A.2.	Debt	2510	Principal Payable to Treasury		G	U	
		2520	Borrowing from Federal Financing Bank		G	U	
		2540	Participation Certificates		G	U	
		2590	Other Debt		G	U	
5.A.3.	Environmental Cleanup	2995	Accrued Cleanup Cost		G	U	
5.A.4.	Other Intragovernmental Liabilities	2320	Deferred Credits		G	U	
		2690	Other Actuarial Liabilities		G	U	
		2920	Contingent Liabilities		G	U	
		2930	Liability for Borrowings to be Received		G	U	
		2960	Accounts Payable Canceled		G	U	
		2980	Custodial Liability		G	U	
		2990	Other Liabilities		G	U	
5.B	Total Intragovernmental		Calculation				
5.C.	Accounts Payable	2110	Accounts Payable		N	U	
		2120	Disbursements in Transit		N	U	
		2130	Contract Holdbacks		N	U	
		2190	Other Accrued Liabilities		N	U	
5.D.	Debt	2530	Securities Issued by federal agencies under General and Special Financing Authority, Net		N	U	
		2540	Participation Certificates		N	U	
		2590	Other Debt		N	U	
5.E.	Military	2610	Retirement Plans		N	U	

Table 4-1 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Balance Sheet Line Title	Account No.	Account Title	Ent./ Non.	Gov./ Ngov.	Fund./Ufnd.	Additional Detail Required
	Retirement Benefits, and Other Employment Related Actuarial Liabilities	2690	Other Actuarial Liabilities		N	U	
5.F.	Environmental Cleanup	2995	Accrued Cleanup Cost		N	U	
5.G.	Other Liabilities	2220	Accrued Unfunded Liabilities		N	U	
		2320	Deferred Credits		N	U	
		2620	Insurance Plans		N	U	
		2910	Prior Liens Outstanding on Acquired Collateral		N	U	
		2920	Contingent Liabilities		N	U	
		2960	Accounts Payable Canceled		N	U	
		2990	Other Liabilities		N	U	
		2940	Capital Lease Liability		N	U	
5.H.	Total Liabilities Not Covered by Budgetary Resources		Calculation (5.A.1. through 5.G.)				
6	Total Liabilities		Calculation (4.H. plus 5.H.)				
	NET POSITION						
7	Unexpended Appropriations	3100	Unexpended Appropriations				
		3105	Appropriated Capital Funding Canceled Payables				
8	Cumulative Results of Operations	3310	Cumulative Results of Operations				
9	Total Net Position		Calculation (7. plus 8.)				
10	Total Liabilities and Net Position		Calculation (6. plus 9.)				

Table 4-1 (cont.)

040302. Department of Defense Eliminating Entries Breakout Codes For Use by Treasury, Financial Management Services.

Department of Defense and Federal Agencies	Treasury Index Elimination Code	Suborganization or Appropriation Elimination Code
Part A.: Required Intra-Department of Defense Eliminations		
Department of Defense		
Department of the Navy	17	
Department of the Army	21	
Department of the Air Force	57	
U.S. Army Corps of Engineers (Civil Works)	96	
Office of the Secretary of Defense/Defense Agencies	97	
All Other T.I. 97 General Fund	97	97-XXXX
Military Retirement Trust Fund	97	97-8097
Department of Defense Working Capital Funds		
Army Working Capital Fund (WCF)	97	97-4930.001
Department of the Navy WCF	97	97-4930.002
Air Force WCF	97	97-4930.003
Defense Logistics Agency WCF	97	97-4930.005
Defense Finance and Accounting Service WCF	97	97-4930.005
Other WCF, Headquarters Account	97	97-4930.005
All Other WCFs	97	97-4930.004

Table 4-2

040303. Federal Agency Identifier Codes.

Part B.: Required Intra-Federal Government Eliminations	Treasury Index, Eliminating Code
Executive Office of the President	11
Department of Agriculture	12
Department of Commerce	13
Department of the Interior	14
Department of Justice	15
Department of Labor	16
Department of State	19
Department of the Treasury	20
Office of Personnel Management	24
Nuclear Regulatory Commission	31
Department of Veterans Affairs	36
General Service Administration	47
National Science Foundation	49
Federal Emergency Management Agency	58
Environmental Protection Agency	68
Department of Transportation	69
Agency for International Development	72
Small Business Administration	73
Department of Health and Human Services	75
National Aeronautics and Space Administration	80
Department of Housing and Urban Development	86
Department of Energy	89
Department of Education	91
Social Security Administration	28
Unidentifiable Federal Agency Entity	00

Table 4-3